To:

United States Bankruptcy Court

Southern District of New York

From:

Indiana Department of Revenue

Date:

May 7, 2010

Name:

Saturn Corporation

Case #

09-50027 (REG)

## Notice of Withdrawal of Claim

Creditor, Indiana Department of Revenue hereby files its Notice of Withdrawal of Proof of Claim # 11798 pursuant to Bankruptcy Rule 3006.

Upon further investigation, the Indiana Department of Revenue has determined that these tax liabilities are no longer due and owing. As a result, the Department submits this Notice of Withdrawal for the purpose of notifying the Court and all interested parties that its Proof of Claim is hereby withdrawn.

Carol Kushell

/s/ Carol Lushell Tax Analyst, Indiana Department of Revenue